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EXTRAORDINARY

PART II—Section 2  
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**LOK SABHA**

The following Bill was introduced in Lok Sabha on the 29th August, 1960:—

\*BILL No. 62 OF 1960

*A Bill further to amend certain laws relating to customs duties and cesses for the purpose of adopting metric units in those laws.*

BE it enacted by Parliament in the Eleventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Customs Duties and Cesses (Conversion to Metric Units) Act, 1960. Short title and commencement.
- 5      (2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.
- 10     2. In the Indian Cotton Cess Act, 1923, in sub-section (1) of section 3, for the words “at the rate of four annas per standard bale of four hundred pounds avoirdupois, or, in the case of unbaled cotton, of one anna per hundred pounds avoirdupois”, the following words and figures shall be substituted, namely:—

“at the rate of twenty-five naye paise per bale of 181.4 kilograms or, in the case of unbaled cotton, of seven naye paise per fifty kilograms”.

- 15     3. In the Indian Lac Cess Act, 1930, in section 3, for the words “a cess at the rate of fourteen annas per maund in the case of lac,” the following words shall be substituted, namely:—

\*The President has, in pursuance of clause (1) of article 711 of the Constitution of India, recommended to Lok Sabha the introduction of the Bill.

and ten annas per maund in the case of refuse lac", the following words shall be substituted, namely:—

“a cess at the rate of two rupees and thirty naye paise per quintal in the case of lac, and one rupee and seventy naye paise per quintal in the case of refuse lac.”

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Amendment  
of Act 32 of  
1934.

4. The Indian Tariff Act, 1934 shall be amended in the manner specified in the Schedule.

32 of 1934.

Amendment  
of Act 7 of  
1942.

5. In the Coffee Act, 1942,—

7 of 1942.

(i) in section 11, for the words “at such rate not exceeding six rupees per hundredweight”, the words “at such rate not exceeding eleven rupees and eighty naye paise per quintal” shall be substituted;

(ii) in section 12, for the words “at such rate not exceeding six rupees per hundredweight”, the words “at such rate not exceeding eleven rupees and eighty naye paise per quintal” shall be substituted;

(iii) in section 13, in sub-section (5), for the word “hundredweights”, the word “quintals” shall be substituted;

(iv) in section 14, for the words “ten acres”, wherever they occur, the words “four hectares” shall be substituted;

20

(v) in the proviso to section 20,—

(a) in clause (ii), for the words “two pounds avoirdupois”, the words “one kilogram” shall be substituted;

(b) in clause (iii), for the words “ten pounds avoirdupois”, the words “five kilograms” shall be substituted;

(c) in clause (iv), for the words “one pound avoirdupois”, the words “five hundred grams” shall be substituted.

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Amendment  
of Act 10 of  
1944.

6. In the Indian Coconut Committee Act, 1944, in sub-section (1) of section 3, for the words and letters “not exceeding four annas per cwt.”, the words “not exceeding forty-nine naye paise per quintal” shall be substituted.

10 of 1944.

Amendment  
of Act 9 of  
1946.

7. In the Indian Oilseeds Committee Act, 1946, in sub-section (1) of section 3,—

9 of 1946.

(i) in clause (a), for the words “at the rate of one anna per maund”, the words “at the rate of seventeen naye paise per quintal” shall be substituted; and

(ii) in clause (b), for the words “at the rate of two annas per maund”, the words “at the rate of thirty-three naye paise per quintal” shall be substituted.

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29 of 1953.

**8. In the Tea Act, 1953,—**Amendment  
of Act 29 of  
1953.

(i) in section 24, in clause (c), for the words "not exceeding ten pounds avoirdupois", the words "not exceeding five kilograms", shall be substituted; and

5 (ii) in section 25, in sub-section (1), for the words "at the rate of four rupees per one hundred pounds", the words "at the rate of eight rupees and eighty naye paise per quintal" shall be substituted.

45 of 1953.

**9. In the Coir Industry Act, 1953, in sub-section (1) of section 13,** Amendment  
of Act 45 of  
1953.  
10 for the words "at such rate not exceeding one rupee per hundred-weight", the words "at such rate not exceeding two rupees per quintal" shall be substituted.

15 **10. Nothing contained in this Act shall be deemed to affect the Savings, validity of any notification, rule or order issued under any of the enactments amended thereby and in force immediately before the commencement of this Act merely by reason of the fact that the rate of any customs duty or cess specified therein has been expressed in terms of annas, pice or pies or with reference to any weight or measure other than a standard mass or measure under the Standards**

89 of 1956. **20 of Weights and Measures Act, 1956 and every such notification, rule or order shall, until altered, repealed or amended by the Central Government or other competent authority, continue to have effect as if this Act had not been passed.**

## THE SCHEDULE

(See section 4)

### PART I

(i) The First Schedule to the Indian Tariff Act, 1934, shall be amended in the manner and to the extent specified in the  
 5 Table below, and the existing entries in any column thereof which have not been so amended shall continue unaltered.

TABLE

IO	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
15	3(1)	..	..	For the existing entries, substitute— Rs. 2·70 per quintal plus 10 per cent. ad valorem.	..	..	..
	8(1)	..	..	Rs. 1·97 per quintal	..	..	..
20	9	..	..	40 per cent. ad valorem plus 13 naye paise per kilogram.	..	..	..
	9(2)	..	..	Rs. 1·32 per kilogram	..	Rs. 1·06 per kilogram.	..

9(5)			Rs. 2.27 per kilogram		Rs. 2.26 per kilogram	
13(6)	..	..	Rs. 42.90 per kilogram or 25 per cent. <i>ad valorem</i> , whichever is higher.	..	..	5
15(5)	..	..	Rs. 19.68 per quintal	..	..	
17	..	..	The rate at which excise duty is for the time being leviable on sugar, other than <i>Khandasari</i> or palmyra sugar, produced in India plus Rs. 19.70 per quintal.	..	..	18
17(3)	..	..	The rate at which excise duty is for the time being leviable on sugar, other than <i>Khandasari</i> or palmyra sugar, produced in India plus Rs. 19.70 per quintal.	..	..	
18(b)	..	..	50 per cent. <i>ad valorem</i> or Rs. 2.20 per kilogram, whichever is higher.	..	..	15
22(1)(a)	for "27 oz.", substitute "767 millilitres".	..	Rs. 1.30 per litre	..	..	
22(1)(b)	for "27 oz." and "20 oz.", substitute "767 millilitres" and "568 millilitres" respectively.	..	..	..	..	20
22(1)(c)	for "13-1/2 oz." and "10 oz.", substitute "384 millilitres" and "284 millilitres" respectively.	..	..	..	..	25
22(1)(d)	for "6-3/4 oz." and "5 oz.", substitute "192 millilitres" and "142 millilitres" respectively.	..	..	..	..	
22(1)(e)	..	..	Rs. 1.60 per litre.	..	..	30
22(2)(a)	for "27 oz.", substitute "767 millilitres".	..	Rs. 2.60 per litre.	..	..	

5 Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
10 22(2)(b)	for "27 oz." and "20 oz.", substitute "767 millilitres" and "568 millilitres" respectively.	..	<i>For the existing entries, substitute.—</i> ..	..	..	..
15 22(2)(c)	for "13½ oz." and "10 oz.", substitute "384 millilitres" and "284 millilitres" respectively.	..	..	..	..	..
20 22(2)(d)	for "6½ oz." and "5 oz.", substitute "192 millilitres" and "142 millilitres" respectively.	..	..	..	..	..
22(2)(e)	..	..	Rs. 3·30 per litre	..	..	..
22(3)(a)	..	..	Rs. 17·60 per litre	..	..	..
25 22(3)(b)	..	..	Rs. 11·00 per litre	..	..	..
22(4)(a)	..	..	Rs. 33·00 per litre of the strength of London proof or 125 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
22(4)(b)(i)	..	..	Rs. 44·00 per litre or 125 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..

22(4)(b)(iv)	..	..	Rs. 33.00 per litre of the strength of London proof or 125 per cent. <i>ad valorem</i> , whichever is higher.	..	..
22(5)(a)(i)	..	..	Rs. 16.06 per litre or 45 per cent. <i>ad valorem</i> , whichever is higher.	..	Rs. 14.96 per litre or 35 per cent. <i>ad valorem</i> , whichever is higher. 5
22(5)(a)(ii)	..	..	Rs. 12.15 per litre of the strength of London proof or 45 per cent. <i>ad valorem</i> , whichever is higher.	..	Rs. 11.33 per litre of the strength of London proof or 35 per cent. <i>ad valorem</i> , whichever is higher. 10
22(5)(b)(i)	..	..	Rs. 10.56 per litre or 45 per cent. <i>ad valorem</i> , whichever is higher.	Rs. 9.68 per litre or 35 per cent. <i>ad valorem</i> , whichever is higher. 20	Rs. 9.68 per litre or 35 per cent. <i>ad valorem</i> , whichever is higher. 25
22(5)(b)(ii)	..	..	Rs. 7.70 per litre of the strength of London proof or 45 per cent. <i>ad valorem</i> , whichever is higher.	Rs. 7.04 per litre of the strength of London proof or 35 per cent. <i>ad valorem</i> , whichever is higher. 30	Rs. 7.04 per litre of the strength of London proof or 35 per cent. <i>ad valorem</i> , whichever is higher. 35

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
10			<i>For the existing entries, substitute—</i>			
22(5)(c)	..	..	Rs. 13·20 per litre or 25 per cent. <i>ad valorem</i> , whichever is higher, <i>plus</i> one-fourth of the total duty.	..	..	..
22(5)(d) 15	..	..	Rs. 12·15 per litre of the strength of London proof or 45 per cent. <i>ad valorem</i> , whichever is higher.	..	Rs. 11·33 per litre of the strength of London proof or 35 per cent. <i>ad valorem</i> , whichever is higher.	..
20						
2524	..	..	Rs. 37·50 per kilogram	..	..	..
24(1)	..	..	40 per cent. <i>ad valorem</i> plus Rs. 36·40 per kilogram.	..	..	..
24(2)	..	..	40 per cent. <i>ad valorem</i> plus Rs. 41 per thousand or Rs. 36·40 per kilogram, whichever is higher.	..	..	..
30						
24(3)	..	..	Rs. 22·05 per kilogram	..	Rs. 22·05 per kilogram.	..
25(5)	..	..	Rs. 29·50 per tonne	..	..	..

27	..	..	80 naye paise per tonne	..	..	..	..
27(4)(b)	..	..	Rs. 45 per kilolitre at 15 degrees of centigrade thermometer.	..	..	..	..
27(7)(a)	..	..	Rs. 19.70 per tonne or 16 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..	..
27(8)	..	..	Rs. 44.50 per kilolitre at 15 degrees of centigrade thermometer, or 16 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..	..
28(4)(a)	..	..	Rs. 8.37 per quintal	..	..	..	..
28(4)(b)	..	..	Rs. 11.32 per quintal	..	..	..	..
28(9)	..	..	Rs. 17.60 per kilogram	..	..	..	..
28(10)	..	..	25 per cent. <i>ad valorem</i> or Rs. 17.60 per kilogram of saccharine content, whichever is higher.	..	..	..	..
28(15)(a)	..	..	Rs. 6.89 per quintal	..	..	..	..
28(15)(b)	..	..	Rs. 9.84 per quintal	..	..	..	..
28(20)(a)	..	..	35 per cent. <i>ad valorem</i> or Rs. 1.10 per kilogram, whichever is higher.	..	..	..	..
28(20)(b)	..	..	35 per cent. <i>ad valorem</i> or Rs. 1.10 per kilogram, whichever is higher.	..	..	..	..
28(20)(c)	..	..	35 per cent. <i>ad valorem</i> or Rs. 1.10 per kilogram, whichever is higher.	..	..	..	..
28(20)(d)	..	..	35 per cent. <i>ad valorem</i> or Rs. 1.10 per kilogram, whichever is higher.	..	..	..	..
28(20)(e)	..	..	35 per cent. <i>ad valorem</i> or Rs. 1.10 per kilogram, whichever is higher.	..	..	..	..

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
5						
10 28(22)	for "14 lbs.", substitute "6.36 kilograms".	..	For the existing entries, substitute— ..	..	..	..
29	..	..	Rs. 6.60 per 100 linear metres	..	..	..
29(1)	..	..	Rs. 1.60 per linear metre plus the excise duty for the time being leviable on like articles if produced or manufactured in India and where such duty is leviable at different rates, the highest duty.	..	..	..
15						
30(2)(cc)(i)	for "1 lb.", substitute "453 grams".	..	30 per cent. <i>ad valorem</i> or Rs. 16.70 per quintal, whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India and where such duty is leviable at different rates, the highest duty.	..	..	..
20						
25 30(2)(cc)(ii)	for "1/2 lb." and "1 lb.", substitute "226 grams" and "453 grams" respectively.	..	30 per cent. <i>ad valorem</i> or Rs. 22.10 per quintal, whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India and where such duty is leviable at different rates, the highest duty.	..	..	..
30						



Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
5						
10	47(2)	..	..	For the existing entries, substitute— Rs. 6.60 per kilogram or 50 per cent. <i>ad valorem</i> , whichever is higher, <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	.. .. ..	
15	47(6)(b)(i)	..	..	6 1/4 per cent. <i>ad valorem</i> or 22 naye paisa per kilogram, whichever is higher.	.. .. ..	.. .. ..
20	47(6)(b)(ii)	..	..	7 1/2 per cent. <i>ad valorem</i> or 33 naye paisa per kilogram, whichever is higher.	.. .. ..	.. .. ..
25	48(a)	..	..	120 per cent. <i>ad valorem</i> plus Rs. 18.70 per kilogram <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	.. .. ..	.. .. ..
30	48(b)	..	..	120 per cent. <i>ad valorem</i> plus Rs. 18.70 per kilogram <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	.. .. ..	.. .. ..

48(c)	..	120 per cent. <i>ad valorem</i> plus Rs. 13.80 per kilogram <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	5
48(1)(a)	..	80 per cent. <i>ad valorem</i> or 54 naye paise per square metre, whichever is higher.	10
48(1)(h)	..	100 per cent. <i>ad valorem</i> or Re. 1.08 per square metre, whichever is higher.	15
48(4)(a)	..	100 per cent. <i>ad valorem</i> plus Rs. 6.60 per kilogram <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	20
48(4)(b)(i)	..	100 per cent. <i>ad valorem</i> or Rs. 6.60 per kilogram, whichever is higher, <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	25
48(5)(a)(i)	..	80 per cent. <i>ad valorem</i> or 42 naye paise per square metre, whichever is higher, <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	30
48(5)(a)(ii)	..	100 per cent. <i>ad valorem</i> or 84 naye paise per square metre, whichever is higher, <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such	35

Item No	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
10			<i>For the existing entries, substitute—duty is leviable at different rates, the highest duty.</i>			
48(3)(b)(i)	..	..	80 per cent. <i>ad valorem</i> or 54 naye paise per square metre, whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
15						
20	48(5)(b)(ii)	..	100 per cent. <i>ad valorem</i> or Rs. 1.08 per square metre, whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
25	49(1)(a) for "4 yards", substitute "3.66 metres".	..	..	..	..	..
49(1)(b)	for "2 1/2 yards", substitute "2.29 metres".	..	..	..	..	..
30	49(1)(c) for "4 yards", substitute "3.66 metres".	..	..	..	..	..
49(5)	..	..	Rs. 1.10 per kilogram.	..	..	..

51(1)	..	..	100 per cent. <i>ad valorem</i> or Rs. 11.00 per kilogram, whichever is higher.	..	..	..
51(2)(a)	for "4 lbs.", substitute "1.815 kilograms"	..	100 per cent. <i>ad valorem</i> or Rs. 11.00 per kilogram, whichever is higher.	..	..	..
51(2)(b)	for "4 lbs.", substitute "1.815 kilograms"	..	100 per cent. <i>ad valorem</i> or Rs. 8.80 per kilogram, whichever is higher.	..	..	..
51(3)	—	..	100 per cent. <i>ad valorem</i> or Rs. 11.00 per kilogram, whichever is higher.	..	..	..
59(4)	—	..	75 per cent. <i>ad valorem</i> or Rs. 8.60 per square metre, whichever is higher.	..	..	..
60(1)(b)	for "one inch", substitute "25.4 millimetres".	..	..	..	..	..
61(2)	..	..	Rs. 1.80 per 100 grams.	..	..	..
61(3)	..	..	Rs. 25.70 per 10 grams.	..	..	..
62(1)	..	..	Rs. 1.80 per 100 grams.	..	..	..
62(2)	..	..	Rs. 25.70 per 10 grams.	..	..	..
63(2)(a)(i)	..	..	Rs. 21.65 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(2)(a)(ii)	..	..	Rs. 63.97 per tonne	..	..	..
63(2)(b)	..	..	Rs. 59.10 per tonne.	..	..	..
63(3)(i)	..	..	Rs. 30.51 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(3)(ii)	..	..	Rs. 59.05 per tonne or 20 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(6)(ii)	..	..	Rs. 73.80 per tonne	..	..	..

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
5						
10			<i>For the existing entries, substitute—</i>			
63(8)	for "1 1/2 inches", substitute. "38.1 millimetres"	..	Rs. 4.90 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(9)	..	..	Rs. 59.10 per tonne.	..	..	..
63(10) (i)	..	..	Rs. 59.10 per tonne <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
15						
63(10) (ii)	..	..	Rs. 79.70 per tonne <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India, and where such duty is leviable at different rates, the highest duty.	..	..	..
20						
63(17)(i)	..	..	Rs. 31.50 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
25						
63(17)(ii)	..	..	Rs. 54.10 per tonne	..	..	..
63(19)(a)(i)	..	..	Rs. 14.80 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(19)(a)(ii)	..	..	Rs. 39.40 per tonne.	..	..	..

63(19)(b)	..	..	Rs. 59.10 per tonne	..	..	..
63(20)(a)(i)(i)	..	..	Rs. 28.54 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(20)(a)(i)(ii)	..	..	Rs. 49.21 per tonne	..	..	..
63(20)(a)(2)(i)	..	..	Rs. 29.53 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	5
63(20)(a)(2)(ii)	..	..	Rs. 59.05 per tonne	..	..	..
63(20)(b)(1) (i)	..	..	Rs. 31.50 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(20)(b)(1)(ii)	..	..	Rs. 54.10 per tonne	..	..	10
63(20)(b)(2)(i)	..	..	Rs. 31.49 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(20)(b)(2)(ii)	..	..	Rs. 63.97 per tonne	..	..	..
63(21) C (i)	..	..	Rs. 9.80 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
63(21) C (ii)	..	..	Rs. 9.80 per tonne or 20 per cent. <i>ad valorem</i> , whichever is higher.	..	..	15
63(21) D(i)	..	..	Rs. 30.51 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
3(21)D(ii)	..	..	Rs. 59.05 per tonne	..	..	20
3(21)E(i)	..	..	Rs. 29.50 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..

5	Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
					The United Kingdom	A British Colony	
<i>For the existing entries, substitute—</i>							
10	63(21)E (ii)	..	..	Rs. 78·70 per tonne . . .	..	..	..
	63(21)F (i)	..	..	Rs. 29·50 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
	63(21)F(ii)	..	..	Rs. 78·70 per tonne . . .	..	..	..
15	63(25)(ii)	..	..	25 per cent. <i>ad valorem</i> , plus Rs. 34·45 per tonne.	..	..	..
	63(27)(i)	—	..	Rs. 14·80 per tonne or 15 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
	63(27)(ii)	..	..	Rs. 41·80 per tonne or 25 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
20	63(31)(a)	..	..	Rs. 28·54 per tonne or 10 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
	63(31)(b)	..	..	Rs. 49·21 per tonne . . .	..	..	..
	63(32)(a)	..	..	Rs. 49·21 per tonne . . .	..	..	..
25	63(32)(b)	..	..	Rs. 83·66 per tonne . . .	..	..	..
	70(3)	..	..	45 per cent. <i>ad valorem</i> , or Rs. 88·60 per quintal, whichever is higher.	..	..	..

71(4)	..	..	..	..	..	..
71(8)	for "24 inches", "9 inches" and "1/32 inch", substitute "610 millimetres", "228.6 millimetres" and "0.79375 millimetre" respectively.	..	22 naye paise per kilogram	..	..	..
71(13)(1)(a)	..	..	100 per cent. <i>ad valorem</i> , or Rs. 3.30 per metre, whichever is higher.	..	..	..
71(13)(1)(b)	for "inch", substitute "25.4 millimetres".	..	100 per cent. <i>ad valorem</i> , or Rs. 3.30 per metre, whichever is higher.	..	..	10
71(13)(1)(c)	..	..	100 per cent. <i>ad valorem</i> , or Rs. 3.30 per metre, whichever is higher.	..	..	..
71(13)(2)(a)	..	..	100 per cent. <i>ad valorem</i> , or Rs. 1.60 per metre, whichever is higher.	..	..	..
7(14)	for "3 7/8 inches", substitute "98 millimetres"; for "5 1/2 inches", wherever they occur, substitute "140 millimetres"; for "7 inches", wherever they occur, substitute "178 millimetres"; for "8 inches", wherever they occur, substitute "204 millimetres"; for "10 inches", wherever they occur, substitute "254 millimetres"; for "12 inches", wherever they occur, substitute "305 millimetres"; for "14 inches", wherever they occur, substitute "356 millimetres"; and for "18 inches", substitute "458 millimetres".	..	..	..	..	15
7(35)	or "2", substitute "51 millimetres".	..	..	..	..	35

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
10	72(36) for "2", substitute "51 millimetres".	..	<i>For the existing entries, substitute—</i>	..	..	..
	72(37) for "2", substitute "51 millimetres".	..	..	..	..	..
15	72(38) for "2", substitute "51 millimetres".	..	..	..	..	..
	73(1) for "one-eightieth part of a square inch", substitute "8.0645 square millimetres".	..	..	..	..	..
20	73(6) for "one-eightieth part of a square inch", substitute "8.0645 square millimetres".	..	..	..	..	..
	73(18) for "24", substitute "61 centimetres".	..	..	..	..	..
25	74(a)	..	Rs. 19.68 per tonne or 15 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..
	74(b)	..	Rs. 59.05 per tonne or 25 per cent. <i>ad valorem</i> , whichever is higher.	..	..	..

75(7A)	<i>for "1/2" x 1/8", and "1/2" x 3/16", substitute "12.7 mm. x 3.175 mm." and "12.7 mm. x 4.7625 mm." respectively.</i>	..	..	..	..	..	..	..
75(12A)	<i>for "6 inches", wherever they occur, substitute "153 millimetres".</i>	..	..	..	..	..	..	..
75(18)(b)	<i>for "one inch", substitute "25.4 millimetres".</i>	..	..	..	..	..	..	..

(ii) In the First Schedule to the Indian Tariff Act, 1934, in the second column in clause (b) of the proviso to each of the 10 Items Nos.—22(4) and 22(5), for the words "Imperial gallon", the word "litre" shall be substituted.

(iii) In the First Schedule to the Indian Tariff Act, 1934, for Item No. 27(5), the following Item shall be substituted, namely :—

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
"27(5)	High Speed Diesel Oil and Vaporizing Oil, that is to say, mineral oil (excluding mineral colza oil and turpentine substitute) which has its flashing point at or above seventy-six degrees of Fahrenheit's thermometer, and satisfies either of the following requirements, namely:—		..	..	..	15 20 25 30

Item No.	Name of article	Nature of duty	Standard rate of duty	Preferential rate of duty if the article is the produce or manufacture of		Duration of protective rates of duty
				The United Kingdom	A British Colony	
5						
10	(i) the oil has a flame height of ten millimetres or more but less than eighteen millimetres, or					
15	(ii) the oil has a flame height of less than ten millimetres, but has a viscosity of less than fifty seconds by Redwood I Viscometer at one hundred degrees of Fahrenheit's thermometer, and contains less than one quarter of one per cent. by weight of any bituminous substance—					
20						
25	(a) High Speed Diesel Oil	Revenue	Rs. 44.60 per kilolitre at 15 degrees of centigrade thermometer or 16 per cent. <i>ad valorem</i> , whichever is higher, <i>plus</i> the excise duty for the time being leviable on like articles if produced or manufactured in India.	..	..	..
30						

<p>(b) Vaporizing Oil . . . . .</p> <p><i>Explanation.—The expressions "mineral oil", "flame height" and "flashing point" have the meanings respectively assigned to them in Explanations I, II and III to Item No. 27(4).</i></p>	<p>Revenue</p>	<p>Rs. 44·70 per kilolitre at 15 degrees of centigrade thermometer or 16 per cent. <i>ad valorem</i>, whichever is higher, plus the excise duty for the time being leviable on like articles if produced or manufactured in India.</p>	5	10
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(iv) In the First Schedule to the Indian Tariff Act, 1934, in Item No. 63(21) A,—

(a) in the second column, for the figures, letters and words "30 lbs. per yard", wherever they occur, the figures and words "14·881 kilograms per metre" shall be substituted ; and

(b) in the fourth column, for the letters, figures and words "Rs. 10 per ton", "Rs. 31 per ton" and "Rs. 60 per ton" wherever they occur, the letters, figures and words "Rs. 9·80 per tonne", "Rs. 30·51 per tonne" and "Rs. 59·05 per tonne" shall respectively be substituted.

(v) In the First Schedule to the Indian Tariff Act, 1934, in Item No. 63(21)B,—

(a) In the second column, for the figures, letters and words "30 lbs. per yard", wherever they occur, the figures and words "14·881 kilograms per metre" shall be substituted ; and

(b) in the fourth column, for the letters, figures and words "Rs. 10 per ton", "Rs. 33 per ton" and "Rs. 65 per ton", wherever they occur, the letters, figures and words "Rs. 9·80 per tonne", "Rs. 32·48 per tonne" and "Rs. 63·97 per tonne" shall respectively be substituted.

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## PART II

The Second Schedule to the Indian Tariff Act, 1934, shall be amended in the manner and to the extent specified in the Table below, and the existing entries in any column thereof which have not been so amended shall continue unaltered.

TABLE

Item No.	Name of article	Rate of duty
		<i>For the existing entries, substitute—</i>
1(1)		Rs. 4·50 per bale of 181·43696 kilograms.
1(2)		Rs. 15 per bale of 181·43696 kilograms.
10 2(i)		Rs. 344·50 per tonne.
2(ii)		Rs. 1476·30 per tonne.
2(iii)		Rs. 78·70 per tonne.
15 3		Rs. 400 per bale of 181·43696 kilograms.
5		Not exceeding 66 naye paise per kilogram as the Central Government may, by notification in the Official Gazette, fix.
6	for "inch", wherever it occurs, substitute "25·4 millimetres".	
9		Rs. 1·10 per kilogram.
20 9(1)		Rs. 344·50 per tonne.

13	..	Rs. 295·30 per tonne.
14	..	Rs. 147·60 per tonne.
15	..	Rs. 295·30 per tonne.
16	..	Rs. 300 per flask of 34·01943 kilograms.
17	..	Rs. 123·00 per quintal.
18	..	Rs. 226·40 per tonne.
19	..	Rs. 172·20 per tonne.
20	..	Rs. 98·40 per tonne.
21	..	Rs. 49·20 per tonne.

### STATEMENT OF OBJECTS AND REASONS

As a further step towards the introduction of metric system in the country, it is proposed to amend the Indian Tariff Act, 1934 and some other allied Acts which provide for the levy and collection of customs duties and of special cesses either on the export, or on the production and consumption of certain commodities. It is not, however, possible to adopt the exact equivalents of the existing units and rates in the metric system, since the exact equivalents of these rates will, in most cases, run to many places of a decimal of a naya paisa, rendering the assessment and collection of the duties needlessly arduous. It is, therefore, proposed to round off the rates resulting in minor variations thereof, but the overall effect of such variations would be insignificant. It is also proposed to avail of this opportunity to amend the Import Tariff items Nos. 27(4) (b), 27(5) and 27(8) so as to provide for the assessment of import duty on the petroleum products covered by them on the basis of the standard temperature of 15° C.

LAL BAHADUR.

NEW DELHI;  
*The 17th August, 1960.*

M. N. KAUL,  
Secretary.